

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA,
Department of Finance
Revenue & Expenditure Division

Notification

No. 5/5/99-Fin. (R&C) (1)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"), the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer registered under the said Act having his place of business in the State of Goa, in respect of any sale of Information Technology Products (ITP's) (as defined by Information Technology Policy of the Government of India), made by him from any place of business in the course of inter-State trade, shall be exempt to the extent it exceeds 4%.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa,

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/7/2000-Fin (R&C) (7)

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of

Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa, being of the opinion that it is necessary in the public interest so to do hereby exempts the tax payable under the said Act to the extent specified in column (3) of the Schedule hereto on the class of goods and conditions as specified in corresponding entry in column (2) and column (4) respectively, of the said Schedule.

SCHEDULE

Serial No	Description of items.	Extent of exemption	Conditions subject to which exemption is applicable	Period during which exemption will be available
1	2	3	4	5
1.	Electrical and electronic appliances, instruments and apparatus and parts and accessories.	Whole of tax	(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000.	Upto 31.3.2002
			(ii) The goods brought or cause to be brought or delivered into a local area for being consumed or used as a raw material within the State of Goa in manufacture of goods.	

1	2	3	4	5	1	2	3	4	5
2. Paints, colours, varnishes, pigments, polishes, indigo enamel, bale oil, white oil, turpentine (all kinds) thinners, primers and paint brushes.	<u>In excess of half paisa in a rupee.</u>	-do-	Upto 31.3.2002.		5. Rubber tubes and flaps	<u>In excess of half paisa in a rupee.</u>	-do-	31.3.2002.	
3. Glass bottles, glass vials, glass ampoules, aluminium foil, aluminium collapsible tubes, aluminium pouches, hard gelatine capsules, soft gelatine capsules. ROPP caps, plastic measuring cups, labels and cartons, laminated or other wise, BOPP tapes, nylon straps, metal clips, cartons, paper bags, corrugated board boxes, laminated packing material such as bituminize paper and hessgian based paper and the like.	<u>In excess of half paisa in a rupee.</u>	-do-	Upto 31.3.2002.		6. Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.	<u>In excess of one paisa in a rupee.</u>	(i) the dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000.	31.3.2002.	
							(ii) The goods brought or cause to be brought or delivered into a local area, should be for being consumed or used as raw material, within the State of Goa and should be properly accounted in the books of the dealer, claiming exemption.		
					7. News print.	<u>Whole of tax</u>	Goods should be used or consumed in the State of Goa.	31.3.2002.	
4. Electrolytic Tough Pitch (ETP) copper cathode	<u>In excess of one paisa in every ten rupees.</u>	(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000.	31.3.2002.		8. The goods brought or cause to be brought or delivered into a local area by (to) export oriented industrial unit for being consumed or used as raw materials or components of goods manufactured and exported out of the Country.	<u>Whole of tax</u>	i) An industrial unit claiming exemption should be registered with competent authority or should be declared/ /defined to be export oriented industrial unit by the State Government.	31.3.2002.	
		(ii) The goods brought or cause to be brought or delivered into a local area for being consumed or used as a raw material within the State of Goa in manufacture of goods.					ii) The unit should export minimum of 75% of the value of goods manufactured in a year.		

1	2	3	4	5
09. The capital goods brought or cause to be brought or delivered into a local area by (to) units covered under Export Promotion Capital Goods Scheme.	<u>In excess of</u> i) <u>one paisa in every ten rupees.</u>	i) The claiming unit should produce a certificate from the competent authority stating that it is covered under Export Promotion Capital Goods Scheme.		<u>31.3.2002.</u>
		ii) The goods imported should be actually installed within the State of Goa.		

This Notification shall be deemed to have come into force with effect from 1st September, 2000 and shall remain in force till 31/3/2002.

By order and in the name of the Governor of Goa,
Yvonne Cunha, Under Secretary (Fin.Exp.)
Panaji, 14th November, 2000.

Notification

No. 5/7/2000-Fin (R&C) (8)

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act") and in supersession of the earlier Notification No.5/7/2000-Fin(R&C)(3) dated 30-8-2000 published in the Official Gazette, (Extraordinary) Series II No.22 dated 31-8-2000, the Government of Goa being of the opinion that it is necessary in the public interest so to do, hereby exempts the tax payable under the said Act on the entry of raw materials into a local area for use in the manufacture of intermediate or finished products by the Small Scale Industrial unit holding Permanent Registration Certificate issued by the Directorate of Industries and Mines, Government of Goa, other than ferro alloys, steel melting and chemical units:

Provided that the Small Scale Industry which has obtained Provisional Registration and which is in process of obtaining Permanent Registration Certificate shall also be entitled for the benefit of exemption under this Notification subject to production of Permanent Registration Certificate within two years from the date of provisional registration.

This Notification shall be deemed to have come into force with effect from 1st day of September, 2000.

By order and in the name of the Governor of Goa,
Yvonne Cunha, Under Secretary (Fin.Exp.)
Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C)(13)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956) (hereinafter referred to as the "said Act"), the Government of Goa being satisfied that it is necessary so to do in the public interest, hereby directs that no tax shall be payable under the said Act by any industrial unit having its place of business in the State of Goa in respect of sales made by it to below mentioned Organisations in the course of inter-State trade or commerce, of Computers and electronic goods manufactured by it in Goa.-

- (1) Department of Electronics, Government of India.
- (2) Department of Telecommunications, Government of India.
- (3) Mahanagar Telephone Nigams.

This notification shall come into force with immediate effect and shall remain in force for a period of two years.

By order and in the name of the Governor of Goa,
Yvonne Cunha, Under Secretary (Fin.Exp.)
Panaji, 14th November, 2000.

Notification

No. 5/7/2000-Fin. (R&C) (14)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of furnace oil, made by any dealer registered under the said Act, from the payment of sales tax payable under the said Act to the extent of 2(two) paise in a rupee, subject to the conditions specified here below:-

- (1) The purchasing dealer should hold a certificate of registration under the said Act which should be in force on the date of the transaction.

- (2) The goods purchased should be for use by purchasing industry as raw material and for power generation and/or steam generation.
- (3) The goods purchased should be used within the State of Goa and properly accounted in the books of the purchaser.
- (4) The selling dealer should furnish to its appropriate assessing authority, a declaration in the Form appended herebelow issued by the purchasing dealer.
- (5) In the event of the purchasing dealer committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one-and-half times of the amount of tax which would result if the goods sold were subject to sales tax at full rate leviable under the said Act at the time of his purchase.

This Notification shall come into force with immediate effect.

Original/Duplicate/Triplicate/Quadruplicate

FORM

(See Notification No.....dated.....issued under section 10A of the Goa Sales Tax Act, 1964(Act 4 of 1964).

I,(name and designation or status), of M/s.....(name and address of purchasing dealer), do hereby declare that:-

- (1) I am/We are registered dealer holding certificate of registration No.....which is in force on the date of the transaction.
- (2) The goods specified in the bill/invoice/*cash memorandum No.....datedof M/s.....holder of Registration Certificate No.....granted byward are properly recorded in our books of accounts.
- (3) The goods purchased by me/us covered by bill/invoice/*cash memorandum mentioned above are raw material required by our unit/industry for use for power generation and/or steam generation within the State of Goa.
- (4) I am/We are fully aware that reduction of tax on the transaction as above is subject to the conditions set out in the said Notification. I certify that the said conditions will be complied with by me.

I/We hereby further declare that whatever is stated above is true to the best of my knowledge and belief.

Place: _____ Signature _____

Date: _____ Status _____

Name and Address of the
Purchasing Dealer

N.B: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer out of which, the original shall be furnished to selling dealer's Assessing Authority for claiming reduction of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of the declaration to his Assessing Officer. The quadruplicate shall be retained by the purchasing dealer for his record.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C)(15)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa having considered it necessary so to do in the public interest hereby exempts the sales of lubricating oil from payment of sales tax under the said Act to the extent it exceeds 12 paise in a rupee.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C)(16)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest hereby exempts sales of goods specified in column (2) of the Schedule hereto from payment of sales tax in excess of the amount as specified in corresponding entry in column (3) of the said Schedule, under the said Act.

SCHEDULE

Sr. No.	Description/class of item/ /goods	Extent of exemption of sales tax
(1)	(2)	(3)
(1)	Motor Spirit commercially known as petrol	in excess of seventeen paise in a rupee.
(2)	High Speed Diesel (HSD)	in excess of fifteen paise in a rupee.

This notification shall come into force with effect from 15th November, 2000.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C)(17)

In exercise of the powers conferred by sub-section (1) of section 10A read with section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts goods specified in the Schedule hereto, from payment of additional tax payable under the said Act.

SCHEDULE

- (1) Motor vehicles including chassis of motor vehicles.
- (2) Motor cycle and cycle combination, motor scooters, motorettes and three wheelers.
- (3) Drugs and medicines.
- (4) Cement.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C)(18)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called as the "said Act"), the Government of Goa having considered it necessary so to do in the public interest hereby exempts sales of computers and electronic goods manufactured and made by the industrial units in Goa to the below mentioned organisations, from payment of sales tax payable under the said Act.

(1) Department of Electronics, Government of India.

(2) Department of Telecommunications, Government of India.

(3) Mahanagar Telephone Nigams.

This notification shall come into force with immediate effect and shall remain in force for a period of two years.

By order and in the name of the Governor of Goa,

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.

Notification

No. 5/10/2000-Fin (R&C) (19)

In exercise of the powers conferred by sub-section (1) of section 10A read with section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts Co-operative Society established in Goa and registered under the said Act and also under the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act No. XXIV of 1961), as in force in the State of Goa, from payment of the additional tax payable under the said Act.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.Exp.)

Panaji, 14th November, 2000.